

The background is a vibrant green with a complex, organic pattern of overlapping, rounded shapes. In the upper left, there is a small cluster of white symbols: a plus sign, a solid dot, and an open circle. In the lower right, there is another cluster with a solid dot, a plus sign, and an open circle. A thin white vertical line is positioned on the left side of the slide.

2026-2027 PROPOSED GENERAL FUND BUDGET OVERVIEW



2026-2027 PROPOSED GENERAL FUND BUDGET

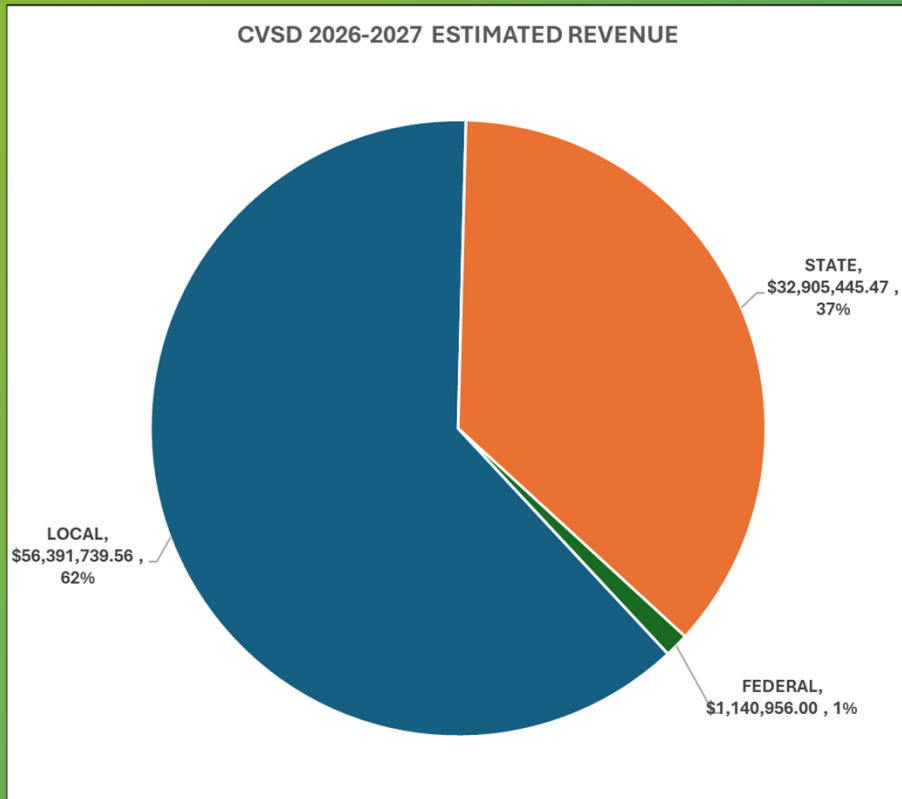
• **Revenue:** **\$92,576,759.07**

- Local Revenue - \$56,391,739
- State Revenue - \$32,905,445
- Federal Revenue - \$1,140,956
- Fund Balance - \$2,138,618

Expenses: **\$92,576,759.07**

- Instructions (1000) - \$60,143,383.41
 - Support Services (2000) - \$24,399,807.70
 - Operations of Non-Instructional Services (3000) - \$1,282,533.32
 - Facilities Acquisition, Construction, and Improvement Services (4000) - \$0
 - Other Expenditures and Financing Uses (5000) - \$6,751,634.64
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Revenue Composition



Local Revenue: \$56,391,739

- Includes Real Estate Taxes, Earned Income Taxes, Transfer Taxes and other local revenue sources.

State Revenue: \$32,905,445

- Includes Basic Education Funding, Special Education Funding, Ready to Learn Funding, Retirement/FICA reimbursement and other state revenue sources.

Federal Revenue: \$1,140,956

- Includes all Title Grants and Access Funding.

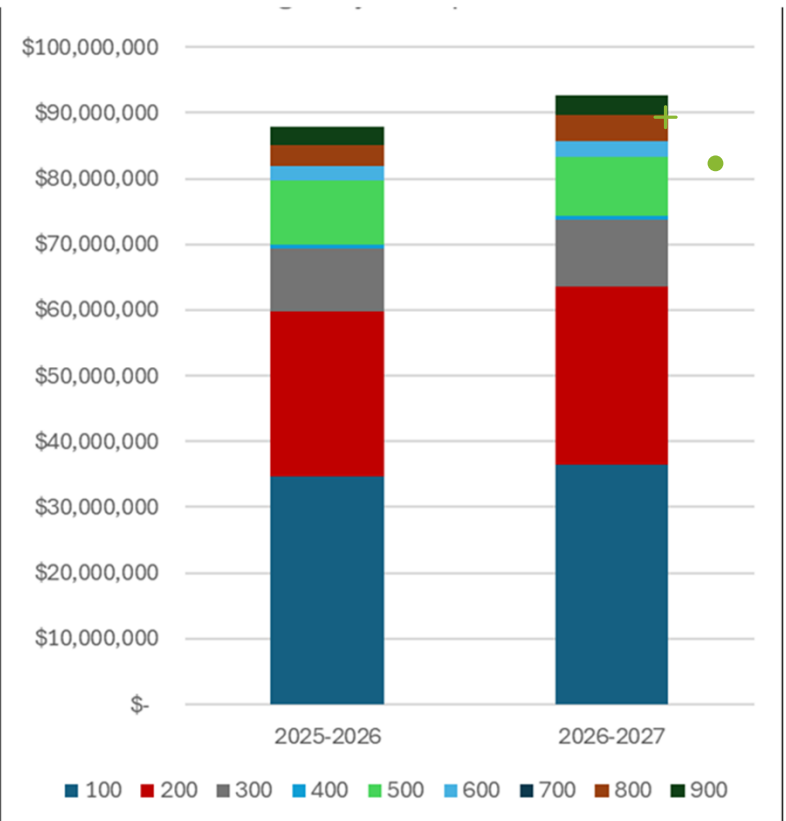
Percent Increase Year over Year	% of Index	Index	Total Millage	Additional Cost per \$100K of Assessed Value	Total Cost per 100K of Assessed Value	Estimated Value of Increase	Total Millage Value	Change
0.00%	0%	0.0000	17.2324	\$ -	\$ 1,723.24	\$ -	\$ 42,976,759.22	\$ 246,271.22
0.65%	13.74%	0.1113	17.3437	\$ 11.13	\$ 1,734.37	\$ 277,576.73	\$ 43,254,335.95	\$ 523,847.95
1.17%	25%	0.2025	17.4349	\$ 20.25	\$ 1,743.49	\$ 505,025.05	\$ 43,481,721.92	\$ 751,233.92
1.29%	27.47%	0.2225	17.4549	\$ 22.25	\$ 1,745.49	\$ 554,904.07	\$ 43,531,663.29	\$ 801,175.29
1.94%	41.2%	0.3337	17.5661	\$ 33.37	\$ 1,756.61	\$ 832,231.41	\$ 43,808,990.63	\$ 1,078,502.63
2.35%	50%	0.4050	17.6374	\$ 40.50	\$ 1,763.74	\$ 1,010,050.11	\$ 43,986,684.63	\$ 1,256,196.63
2.58%	54.93%	0.4449	17.6773	\$ 44.49	\$ 1,767.73	\$ 1,109,558.75	\$ 44,086,317.97	\$ 1,355,829.97
3.52%	75%	0.6074	17.8398	\$ 60.74	\$ 1,783.98	\$ 1,514,825.77	\$ 44,491,647.34	\$ 1,761,159.34
4.70%	100%	0.8099	18.0423	\$ 80.99	\$ 1,804.23	\$ 2,019,850.82	\$ 44,996,610.04	\$ 2,266,122.04

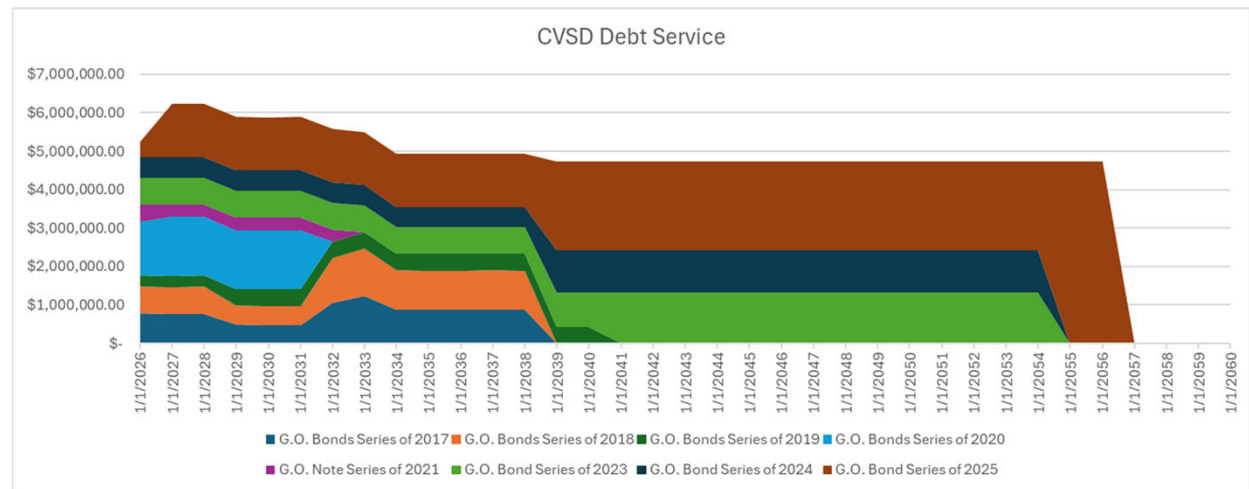
*Act 1 Index is 4.7% for CVSD, which equals 0.8099 Mills

** Value of 1.0 Mills is \$2,493,950.88 when accounting for 98% estimated collection rate of tax levy

Proposed Expenditure Budget Summary

- Total Proposed Expenditures - \$92,576,759.07 to support the educational and operational requirements of 3,982 students.
- Annual Budgetary Change - An increase of \$4,682,002.07 (5.3%) over the 2025-2026 fiscal year.
- Personnel Concentration - 68% of the total budget is dedicated directly to district personnel through Salaries (39%) and Employee Benefits (29%).
- Instructional Focus - 65% of all expenditures (\$60,143,383.41) are allocated to Direct Instruction for regular and special education programs.
- Fixed Obligations - 7% of the budget (\$6,719,634.64) is required for Debt Service related to prior and current capital commitments.







Conclusion

2026-2027 Budget Overview

- **Total Budget:** Proposed revenue and expenditures are balanced at \$92,576,759.07. This budget supports 3,982 students.
- **Budget Growth:** The proposal represents an annual budgetary increase of \$4,682,002.07 over the 2025-2026 fiscal year.
- **Revenue Sources:** Local revenue is the primary funding source at 62% (\$56,391,739). State revenue accounts for 37% (\$32,905,445), and federal revenue makes up the remaining 1% (\$1,140,956).
- **Primary Expenditures:** Personnel obligations drive the budget, consuming 68% of the total funds (39% for salaries and 29% for employee benefits). Operationally, 65% of all expenditures are dedicated to Direct Instruction.
- **Debt Service Refinancing:** The district has an option to refinance its Series 2018 and 2019 General Obligation Bonds. Doing so could yield about \$238,220 in interest savings (equating to 0.0955 mills), almost all of which would be realized in the 2026-2027 year.